

2008 Income Tax Exemption Worksheet		
1. Enter the federal adjusted gross income from your 2008 federal return <ul style="list-style-type: none"> 1040, line 37 1040A, line 21 1040EZ, line 4 1040NR, line 35 1040NR-EZ, line 10 		1
2. Enter the standard deduction below for the filing status reported on your 2008 federal return (federal 1040NR and 1040NR-EZ filers, enter zero): <ul style="list-style-type: none"> Single: Enter \$5,450 (if you filed federal form 1040-EZ and you checked the box on line 5, enter the amount from line E on back of your 1040EZ form) Head of Household: Enter \$8,000 Married filing joint: Enter \$10,900 (if you filed federal form 1040-EZ and checked either box on line 5, enter the amount from line E on back of your 1040EZ form) Married filing separate: If your spouse did not itemize, enter \$5,450. If your spouse itemized, enter zero Qualifying widow(er): Enter \$10,900 	2	
3. Enter the exemption amount taken on your 2008 federal return. <ul style="list-style-type: none"> 1040, line 42 1040A, line 26 1040EZ: If you checked either box on line 5, enter the amount on line F from the back of your 1040EZ return. If you are single and did not check a box on line 5, enter \$3,500; if you are married filing joint and did not check a box on line 5, enter \$7,000. 1040NR, line 39 1040NR-EZ, line 13 	3	
4. Add line 2 and line 3.		4
5. Subtract line 4 from line 1. Enter zero if the amount is less than zero.		5

If the amount on line 5 of the worksheet is greater than 0 (zero), you are not exempt from Utah individual income tax.

If the amount on line 5 of the worksheet is 0 (zero), you are exempt from Utah individual income tax. Follow the instructions on page 10 of the 2008 Utah Individual Income Tax booklet to report this exemption.